

UNIVERSITY OF HOUSTON

IPEDS Survey

*Finance Section for Public Institutions*

For The Year Ended August 31, 2008

Finance 2008-09
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Institution: University of Houston (225511)

User ID: P82255114

**Finance - Public institutions****Reporting Standard****Please indicate which reporting standards are used to prepare your financial statements:**

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- FASB (Financial Accounting Standard Board)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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Institution: University of Houston (225511)

User ID: P82255114

**Finance - Public institutions****Form Version****Finance - Public Institutions**

The survey for GASB has been realigned to improve commonality and comparability of the finance data, however reporting in the new format is **OPTIONAL** for Fiscal Year 2007-08. Please indicate in which version you will report finance data:

- GASB, using standards of GASB 34 & 35
- Aligned GASB, using standards of GASB 34 & 35 (OPTIONAL in Fiscal Year 2007-08)

**Please consult your business officer for the correct response before saving this screen.** Your response to this question will determine the forms you will receive for reporting finance data.

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Institution: University of Houston (225511)

User ID: P82255114

**Finance - Public institutions****General Information****Finance - Public Institutions (unaligned form)**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

**1. Fiscal Year calendar**

**This report covers financial activities for the 12-month fiscal year:** (The fiscal year reported should be the most recent fiscal year ending before October 1, 2008.)

Beginning: month/year (MMYYYY)

Month: Year: 

And ending: month/year (MMYYYY)

Month: Year: **2. Audit Opinion**

**Did your institution receive an unqualified opinion on its General Purpose Financial Statements from your auditor for the fiscal year noted above?** (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

- Unqualified       Qualified       Don't know

**3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?**

- Business Type Activities  
 Governmental Activities  
 Governmental Activities with Business-Type Activities

**4. If your institution participates in intercollegiate athletics, are the expenses accounted for as auxiliary enterprises or treated as student services?**

- Auxiliary enterprises  
 Student services  
 Does not participate in intercollegiate athletics  
 Other (specify in box below)

**5. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?**

- Yes - (report endowment assets)  
 No

**6. Component Units**

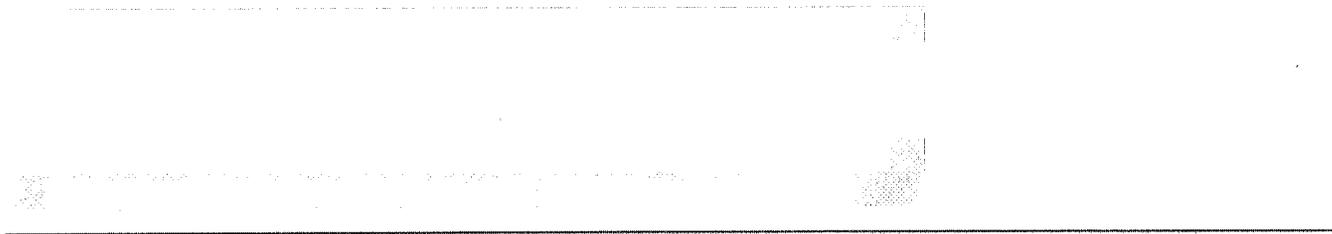
Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

Number of component unit columns on GPFS using FASB standards

Number of component unit columns on GPFS using GASB standards

**You may use the space below to provide context for the data you've reported above.**

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Institution: University of Houston (225511)

User ID: P82255114

**Part A - Statement of Net Assets**

Fiscal Year 2008

Report in whole dollars only

Line no.		Current year amount	Prior year amount
	<u>Current Assets</u>		
01	Total <u>Current Assets</u>	378,800,858	339,777,703
	<u>Noncurrent Assets</u>		
02	<u>Capital assets</u> - depreciable (gross)	857,729,046	869,715,268
03	<u>Accumulated depreciation</u> (enter as a positive amount)	558,137,381	555,797,093
31	<u>Capital assets</u> Net of depreciation	299,591,665	
04	Other noncurrent assets (CV) CV=[A05-(A02-A03)]	595,693,798	382,083,823
05	Total noncurrent assets	895,285,463	696,001,998
06	Total assets (CV) CV=(A01+A05)	1,274,086,321	1,035,779,701
	<u>Current Liabilities</u>		
07	<u>Long-term debt, current portion</u>	14,865,934	13,530,288
08	Other <u>current liabilities</u> (CV) CV=(A09-A07)	173,965,379	143,385,273
09	Total current liabilities	188,831,313	156,915,561
	<u>Noncurrent Liabilities</u>		
10	<u>Long-term debt</u>	311,224,490	182,965,599
11	Other noncurrent liabilities (CV) CV=(A12-A10)	8,583,306	7,932,556
12	Total noncurrent liabilities	319,807,796	190,898,155
13	Total liabilities (CV) CV=(A09+A12)	508,639,109	347,813,716
	<u>Net Assets</u>		
14	<u>Invested in capital assets, net of related debt</u>	184,838,330	176,514,722
15	<u>Restricted-expendable</u>	117,956,784	67,290,794
16	<u>Restricted-nonexpendable</u>	270,480,154	263,219,753
17	<u>Unrestricted</u> (CV) CV=[A18-(A14+A15+A16)]	192,171,944	180,940,716

18	Total Net assets (CV) CV=(A06-A13)	765,447,212	687,965,985
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CV= Calculated Value

You may use the space below to provide context for the data you've reported above.

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Institution: University of Houston (225511)

User ID: P82255114

**Part A - Plant, Property, and Equipment**

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	36,576,591	25,070,475	0	61,647,066
22	Infrastructure	100,847,622		0	100,847,622
23	Buildings	539,555,125		0	539,555,125
24	Equipment	144,110,526	10,126,985	26,136,332	128,101,179
25	Art and library collections	85,201,995	4,176,398	153,273	89,225,120
26	Property obtained under capital leases (if not included in equipment)	0		0	0
27	Construction in progress	18,602,066	36,831,113	354	55,432,825
28	Accumulated depreciation	555,797,093	28,876,819	26,536,531	558,137,381

CV = (Beginning Balance + Additions - Ending Balance)

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

User ID: P82255114

**Part B - Revenues and Other Additions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of Funds	Current year amount	Prior year amount
<b><u>Operating Revenues</u></b>			
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	223,434,114	208,752,004
<b><u>Grants and contracts - operating</u></b>			
02	Federal operating grants and contracts	54,466,161	75,350,861
03	State operating grants and contracts	29,011,142	19,126,459
04	Local/private operating grants and contracts	13,599,667	12,351,162
05	Sales & services of <u>auxiliary enterprises, after deducting discounts &amp; allowances</u>	42,666,102	39,515,536
06	<u>Sales &amp; services of hospitals, after deducting patient contractual allowances</u>	0	0
07	<u>Independent operations</u>	0	0
08	Other sources - operating (CV) CV=[B09-(B01+ ....+B07)]	18,095,290	18,514,738
09	Total operating revenues	381,272,476	373,610,760

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**Part B - Revenues and Other Additions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Source of funds	Current year amount	Prior year amount
<b><u>Nonoperating Revenues</u></b>			
10	Federal appropriations	0	0
11	State appropriations	189,598,914	173,081,014
12	Local appropriations, education district taxes, & similar support	0	0
<b><u>Grants-nonoperating</u></b>			
13	Federal nonoperating grants	26,987,473	0
14	State nonoperating grants	0	0
15	Local nonoperating grants	0	0
16	Gifts, including contributions from affiliated organizations	62,961,728	39,467,494
17	Investment income	32,366,202	38,273,149
18	Other nonoperating revenues (CV) CV=[B19-(B10+...+B17)]	46,705,203	26,334,797
19	Total nonoperating revenues	358,619,520	277,156,454

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Institution: University of Houston (225511)

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**Part B - Revenues and Other Additions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	35,276,140	23,517,427
21	Capital grants & gifts	0	0
22	Additions to permanent endowments	3,863,015	8,350,354
23	Other revenues & additions (CV) CV=[B24-(B20+...+B22)]	16,685,156	12,728,317
24	Total other revenues and additions	55,824,311	44,596,098
25	Total all revenues and other additions (CV) CV=(B09+B19+B24)	795,716,307	695,363,312

CV = Calculated Value

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Institution: University of Houston (225511)

User ID: P82255114

**Part C - Expenses and Other Deductions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	182,430,632	137,941,854	30,228,722	0	14,260,056
02	Research	77,512,405	39,490,423	7,193,120	0	30,828,862
03	Public service	36,483,050	14,769,380	3,491,031	0	18,222,639
05	Academic support	99,340,653	58,488,636	10,864,541	0	29,987,476
06	Student services	21,796,224	11,774,664	2,997,397	0	7,024,163
07	Institutional support	48,345,514	24,656,007	6,593,067	0	17,096,440
08	Operation & maintenance of plant	37,705,676	9,640,061	3,730,910	0	24,334,705
09	Depreciation	28,876,819			28,876,819	0
10	Scholarships and fellowships expenses, excluding discounts & allowances (do not include work study here)	35,458,983				35,458,983
11	Auxiliary enterprises	67,516,775	24,745,859	4,984,187	0	37,786,729
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions (CV) CV=[C15-(C01+...+C13)]	1,887,038	711,995	69,750	0	1,105,293
15	Total operating expenses	637,353,769	322,218,879	70,152,725	28,876,819	216,105,346
	Prior year amount	585,285,759	305,579,336	65,881,707	30,443,816	183,380,900

Institution: University of Houston (225511)

User ID: P82255114

**Part C - Expenses and Other Deductions**

Fiscal Year 2008

Report in whole dollars only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Nonoperating Expenses and Deductions</b>						
16	<b>Interest</b>	8,619,339				8,619,339
17	<b>Other nonoperating expenses &amp; deductions (CV) CV=(C18-C16)</b>	71,599,218	0	724,094	1	70,875,123
18	<b>Total nonoperating expenses &amp; deductions (CV) CV=(C19-C15)</b>	80,218,557	0	724,094	1	79,494,462
19	<b>Total expenses &amp; deductions</b>	717,572,326	322,218,879	70,876,819	28,876,820	295,599,808
	<b>Prior year amount</b>	640,025,478	305,579,336	65,881,707	30,443,816	238,120,619

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

User ID: P82255114

**Part D - Summary of Changes In Net Assets**

Fiscal Year 2008

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions (from B25)	795,716,307	695,363,312
02	Total expenses & deductions (from C19)	717,572,326	640,025,478
03	Change in net assets during year (CV) CV=(D01-D02)	78,143,981	55,337,834
04	Net assets beginning of year	687,965,985	634,415,486
05	Adjustments to beginning net assets (CV) CV=[D06-(D03+D04)]	-662,754	-1,787,335
06	Net assets end of year (from A18)	765,447,212	687,965,985

CV = Calculated Value

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

User ID: P82255114

**Part E - Scholarships and Fellowships****Part E - Scholarships and Fellowships  
Fiscal Year 2008****Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	<b>Institutional Expenses and Discounts &amp; Allowances</b>		
	<b>Gross Scholarships and Fellowships (no loans included)</b>		
01	<u>Pell grants (federal)</u>	24,606,634	22,687,008
02	<u>Other federal grants</u>	649,484	502,678
03	<u>Grants by state government</u>	2,285,069	1,756,547
04	<u>Grants by local government</u>	0	0
05	<u>Institutional grants from restricted resources</u>	1,862,626	1,791,116
06	<u>Institutional grants from unrestricted resources (CV)</u> <b>CV=[E07-(E01+...+E05)]</b>	50,485,253	44,624,655
07	<b>Total gross scholarships and fellowships</b>	79,889,066	71,362,004
	<b>Discounts and Allowances</b>		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	44,430,083	39,703,541
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u> <b>CV= (E10-E08)</b>	0	0
10	<b>Total Discounts &amp; Allowances (CV)</b> <b>CV=(E07-E11)</b>	44,430,083	39,703,541
11	<b>Net scholarships and fellowships expenses after deducting discount &amp; allowances (from C10)</b>	35,458,983	31,658,463

**CV = Calculated Value**

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

User ID: P82255114

**Part H - Details of Endowment Assets**

Fiscal Year 2008

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	<u>Market Value</u>	Prior Year Amounts
Include not only endowment assets held by the institution, but any assets held by private foundations affiliated with the institution.			
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	559,927,978	258,041,796
02	Value of <u>endowment assets</u> at the end of the fiscal year	545,068,470	275,670,034

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Institution: University of Houston (225511)

User ID: P82255114

**Part J - Revenue Data for Bureau of Census**

**Part J - Revenues (Census Bureau)  
Fiscal Year 2008**

Source and type	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	267,864,197	267,864,197			
02 Sales and services	59,589,227	16,923,125	42,666,102	0	0
03 Federal grants/contracts (excludes Pell Grants)	56,847,000	56,847,000	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	224,875,054	224,875,054	0	0	0
05 State grants and contracts	29,011,142	29,011,142	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	580,107	580,107	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	75,981,288				
10 Interest earnings	6,646,141				
11 Dividend earnings	0				
12 Realized capital gains	23,432,059				

You may use the space below to provide context for the data you've reported above.



Institution: University of Houston (225511)

User ID: P82255114

**Part K - Expenditure Data for Bureau of Census**

**Part K - Expenditures  
Fiscal Year 2008**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	322,218,879	297,473,020	24,745,859	0	0
02 Employee benefits, total	70,152,724	65,168,537	4,984,187	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	19,074,817	18,709,560	365,257	0	0
04 Current expenditures other than salaries	209,523,183	171,736,454	37,786,729	0	0
Capital outlay:					
05 Construction	36,830,760	36,830,760	0	0	0
06 Equipment purchases	14,303,383	14,225,925	77,458	0	0
07 Land purchases	25,070,475	25,016,056	54,419	0	0
08 Interest on debt outstanding, all funds & activities	8,619,339				
09 Scholarships/fellowships	79,889,066	79,889,066			

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

User ID: P82255114

**Part L - Debt and Assets, page 1****Part L - Debt and Assets  
Fiscal Year 2008**

Debt	
Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	196,495,887
02 Long-term debt issued during fiscal year	149,438,767
03 Long-term debt retired during fiscal year	19,844,230
04 Long-term debt outstanding at end of fiscal year	326,090,424
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

User ID: P82255114

**Part L - Debt and Assets, page 2**

**Part L - Debt and Assets (page 2)  
Fiscal Year 2008**

**Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	5,782,528
08 Total cash and security assets held at end of fiscal year in bond funds	108,708,772
09 Total cash and security assets held at end of fiscal year in all other funds	14,026,206

You may use the space below to provide context for the data you've reported above.

Institution: University of Houston (225511)

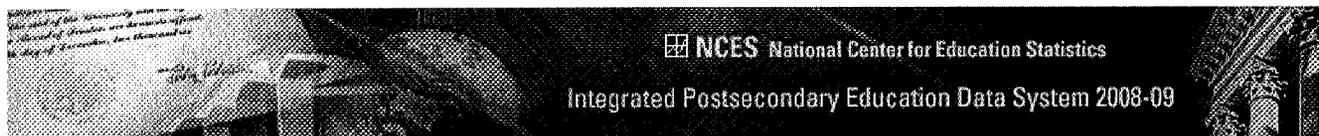
User ID: P82255114

**Explanation Report**

There are no explanations for selected survey and institution

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Institution: University of Houston (225511) (1)

User ID: P82255111

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**AM I DONE? Click here for answer**

The status of EACH survey in the current collection must be **Locked, Complete, or Not Applicable** before the collection closes.

SCROLL DOWN to view all surveys.

**Current Collection Surveys**

Survey	Status	Steps to Locking	Options
Institution Identification	Complete		<a href="#">Edit Identification</a>
Fall Enrollment	Has_Data (0/1 locks)	<a href="#">Enter Data</a> <a href="#">Perform Edits</a>	<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Finance	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Graduation Rates	Has_Data (0/1 locks)	<a href="#">Enter Data</a> <a href="#">Perform Edits</a>	<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Student Financial Aid	Has_Data (0/1 locks)	<a href="#">Enter Data</a> <a href="#">Perform Edits</a> <a href="#">Resolve Errors</a>	<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Graduation Rate Supplemental	Not_Applicable		
Spring Supplemental 2009	Clean (0/1 locks)	<a href="#">Enter Data</a> <a href="#">Lock</a>	<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>

**Read-only Collection Surveys**

Survey	Status	Steps to Locking	Options
Institutional Characteristics	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Completions	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
12-month Enrollment	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>
Human Resources	Complete (1/1 locks)		<a href="#">View Data</a> <a href="#">Edit Report</a> <a href="#">Print Data</a>